

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 573: RECIPROCITY IN COLLECTION**

**§4042. PROOF OF PAYMENT FILED IN PROBATE COURT**

At any time before the expiration of 15 months after the qualification in any Probate Court in this State of a personal representative of the will of or personal representative of the estate of a nonresident decedent, the personal representative shall file with the court proof that all death taxes, together with interest or penalties thereon, due to the state of domicile of the decedent or to any political subdivision thereof, have been paid or secured or that no taxes, interest or penalties are due, as the case may be. [1983, c. 480, Pt. A, §63 (AMD).]

**SECTION HISTORY**

1983, c. 480, §A63 (AMD).

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